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12. A computer method for accounting, comprising the steps of:

(a) installing and storing on a computer system spreadsheet software for creating and displaying a plurality of accounting screens each of which is a matrix of cells including input cells and output cells;

(b) storing on the computer system functional formulas and/or operational expressions for use in determining, based on a first set of numerical values entered in the input cells, a second set of numerical values to be displayed in the output cells;

(c) creating with said spreadsheet software said plurality of accounting screens, wherein the created accounting screens are of different kinds;

(d) calling up said plurality of accounting screens to spread and arrange said plurality of accounting screens for display on the computer system;

(e) for each one of a plurality of financial transactions, entering into the computer system, ~~contemporaneously with~~ when processing said one transaction, an input numerical value in a predetermined input cell of said displayed accounting screens, the inputs cells being arranged in a matrix form having account title code rows and account title columns, an account title code number being entered in a relevant account title code row and an amount of said input numerical value being entered only once for each transaction, in a single one of said input cells at an intersection of an account title row and an account title

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column corresponding to the account title code number ~~only once for each~~
~~transaction~~;

(f) using the computer system for performing computations, based on the
input numerical values and according to the functional formulas and/or operational
expressions, to determine display numerical values indicative of computation
results for display in predetermined output cells of said displayed accounting
screens so as to complete each of the accounting screens;

(g) creating on the computer system a first file in which all the accounting
screens completed in steps (a) through (f) are stored;

(h) storing and printing out, using the computer system, the first file created
in step (g); and

(i) creating on the computer system a second file in addition to said first file.

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Should the Examiner have any questions concerning the proposed amendment, the Examiner is hereby invited to contact the undersigned at the telephone number given below.

Respectfully submitted,

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Date

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